

# Syllabus

## *Kursbeschreibung*

<b>Titel der Lehrveranstaltung</b>	Internationales Steuerrecht
<b>Code der Lehrveranstaltung</b>	25419
<b>Zusätzlicher Titel der Lehrveranstaltung</b>	
<b>Wissenschaftlich-disziplinärer Bereich</b>	IUS/12
<b>Sprache</b>	Englisch
<b>Studiengang</b>	Master in Accounting und Finanzwirtschaft
<b>Andere Studiengänge (gem. Lehrveranstaltung)</b>	
<b>Dozenten/Dozentinnen</b>	
<b>Wissensch. Mitarbeiter/Mitarbeiterin</b>	
<b>Semester</b>	Zweites Semester
<b>Studienjahr/e</b>	2
<b>KP</b>	6
<b>Vorlesungsstunden</b>	36
<b>Laboratoriumsstunden</b>	-
<b>Stunden für individuelles Studium</b>	-
<b>Vorgesehene Sprechzeiten</b>	18
<b>Inhaltsangabe</b>	<p>The course aims at providing the students the main tools to understand the general principles and problems of International and European Tax Law, including, e.g., issues on double taxation and double non-taxation; the role of multinationals enterprises (MNEs) within the international tax system; issues of international tax avoidance and tax evasion and the administrative cooperation.</p> <p>On the side of the indirect taxation, the course also aims at providing the fundamental knowledge of the functioning mechanism of the consumption taxes and the EU VAT System.</p>

<b>Themen der Lehrveranstaltung</b>	
<b>Stichwörter</b>	
<b>Empfohlene Voraussetzungen</b>	
<b>Propädeutische Lehrveranstaltungen</b>	
<b>Unterrichtsform</b>	
<b>Anwesenheitspflicht</b>	Suggested, but not required
<b>Spezifische Bildungsziele und erwartete Lernergebnisse</b>	<p>Knowledge and understanding:</p> <p>Master's graduates should be able to acquire a knowledge of the legal instruments that enable them to deal with the management issues of companies and financial intermediaries, as well as an understanding of the mechanisms of functioning of financial markets. These learning outcomes are achieved through an advanced knowledge and understanding</p> <ul style="list-style-type: none"> <li>- of the principles of contract law and commercial law to be considered in the management strategies of companies and financial intermediaries;</li> <li>- of tax law principles for the definition of the company's tax policy, also in an international perspective;</li> <li>- the principles of bankruptcy law for the management of company crises, restructuring and risks;</li> <li>- of banking and financial law principles affecting the management of financial institutions and financial investments;</li> <li>- the impact of taxation on business decision-making models.</li> </ul> <p>Applying knowledge and understanding:</p> <p>Ability to apply knowledge in the area of Law to assess and decide the legal form of the organisation, also in relation to interactions with its stakeholders</p> <p>Ability to apply knowledge in the area of Law to analyse and integrate the legal and fiscal effects in the design and implementation of corporate restructuring operations and other extraordinary operations, also in an international context</p> <p>Ability to apply knowledge in the area of law to be able to dialogue and interact critically and competently with corporate and tax law professionals</p>

	<p>Making judgements:</p> <p>Ability to apply acquired knowledge to make managerial and operational decisions and to solve problems in the administration and finance of companies, intermediaries and financial markets, jointly taking into consideration multiple perspectives of analysis, from economic to legal, financial, strategic, managerial</p> <p>Ability to select data and use appropriate information to describe a problem concerning the management of companies, intermediaries and financial markets.</p> <p>Ability to relate models and empirical evidence in the study of companies, intermediaries and financial markets.</p> <p>Communication skills:</p> <p>Ability to communicate effectively in oral and written form the specialised contents of the individual disciplines, using different registers according to the recipients and the communicative and didactic purposes, and to evaluate the formative effects of its communication</p> <p>Learning skills:</p> <p>a) ability to use information technology autonomously to carry out bibliographic research and investigations and for one's own training and updating</p> <p>b) ability to identify thematic links and establish relationships between different cases and contexts of analysis</p> <p>c) ability to frame a new problem systematically and to generate appropriate taxonomies</p> <p>d) ability to develop general models from the phenomena studied.</p>
<b>Spezifisches Bildungsziel und erwartete Lernergebnisse (zusätzliche Informationen)</b>	
<b>Art der Prüfung</b>	
<b>Bewertungskriterien</b>	
<b>Pfichtliteratur</b>	
<b>Weiterführende Literatur</b>	
<b>Weitere Informationen</b>	

Ziele für nachhaltige Entwicklung (SDGs)	
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